

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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FORTRESS CREDIT OPPORTUNITIES I, LP and
FORTRESS CREDIT OPPORTUNITIES II, LP,

Plaintiffs,

-against-

WAYNE C. COLEMAN, THE ROYALTY
COMPLIANCE ORGANIZATION and MOSS
ADAMS LLP

Defendants.
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: 07-CV-7369 (HB)
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: **DEFENDANT MOSS**
: **ADAMS LLP's STATEMENT**
: **PURSUANT TO LOCAL**
: **RULE 7.1**
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Pursuant to Rule 7.1 [formerly Rule 1.9] of the local rules of the U.S. District Court for the Southern and Eastern Districts of New York and to enable judges and magistrates of the court to evaluate possible disqualification or recusal, the undersigned counsel for defendant Moss Adams LLP certifies that there are no corporate parents, affiliates and/or subsidiaries of said party which are publicly held.

Dated: New York, New York
September 18, 2007

**WILSON, ELSER, MOSKOWITZ,
EDELMAN & DICKER LLP**

By: 

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